

701—1.1(17A,421) Establishment, membership and location of the state board of tax review. By an Act of the Sixty-second General Assembly (1967 Iowa Acts, chapter 342), the state board of tax review (state board) was established within the department of revenue. The state board consists of three members who are appointed by the governor and subject to confirmation by the senate. The board also has a secretary who assists in administrative tasks and serves the board. One of the three members is selected as the chairperson of the state board, and it is the chairperson's duty to call and chair meetings. The members shall serve staggered terms and each member shall serve a six-year term. A member shall not be permitted a successive term.

The state board determines when it should convene to discuss or conduct hearings regarding matters that are appealed to the board. The office of the state board is maintained in the department of revenue, and its mailing address is State Board of Tax Review, Department of Revenue, Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319.